

# SENATE BILL REPORT

## SB 6212

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As of January 28, 2014

**Title:** An act relating to assessments for lands occupied, used, or under the jurisdiction of a state agency.

**Brief Description:** Regarding assessments for lands occupied, used, or under the jurisdiction of a state agency.

**Sponsors:** Senators Roach and Conway; by request of Office of Financial Management.

**Brief History:**

**Committee Activity:** Governmental Operations: 1/28/14.

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### SENATE COMMITTEE ON GOVERNMENTAL OPERATIONS

**Staff:** Sam Thompson (786-7413)

**Background:** While government-owned land is generally exempt from taxation, certain exceptions apply, including an exception for imposition of local improvement district (LID) assessments on state-owned land to finance improvements that specially benefit the land, e.g., new water mains. LID assessments imposed on state-owned lands are generally paid by the agency owning the land from agency funds designated for payment of assessments. In some cases, including instances in which the agency does not have funds to pay an assessment, the agency certifies to the Office of Financial Management (OFM) that the assessment is properly chargeable to the state, and OFM must pay the assessment from funds available or appropriated for that purpose.

**Summary of Bill:** The requirement for an agency to certify to OFM that an assessment is properly chargeable to the state, and for OFM to pay the assessment from funds available or appropriated for that purpose, is deleted.

**Appropriation:** None.

**Fiscal Note:** Available.

**Committee/Commission/Task Force Created:** No.

**Effective Date:** The act takes effect July 1, 2015.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

**Staff Summary of Public Testimony:** PRO: This housekeeping measure eliminates currently mandated paperwork and facilitates payment of assessments directly by affected state agencies.

**Persons Testifying:** PRO: John Lane, OFM.